



February 20, 2015

SENATE BILL No. 450

DIGEST OF SB 450 (Updated February 18, 2015 5:58 pm - DI 87)

Citations Affected: IC 6-1.1.

Synopsis: Notice of tax sales. Provides that if properties are not sold at an initial tax sale, the county auditor may publish an abridged tax sale notice for any subsequent tax sales. The abridged tax sale notice may omit the descriptions of specific properties eligible for sale if the abridged notice includes a statement that the descriptions are available on the county's Internet web site and in printed form from the county auditor upon request.

Effective: July 1, 2015.

Niemeyer

January 12, 2015, read first time and referred to Committee on Local Government.
February 19, 2015, amended, reported favorably — Do Pass.

SB 450—LS 7148/DI 113



February 20, 2015

First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

SENATE BILL No. 450

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-24-3, AS AMENDED BY P.L.169-2006,
2 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2015]: Sec. 3. (a) When real property is eligible for sale under
4 this chapter, the county auditor shall post a copy of the notice required
5 by sections 2 and 2.2 of this chapter at a public place of posting in the
6 county courthouse or in another public county building at least
7 twenty-one (21) days before the earliest date of application for
8 judgment. In addition, the county auditor shall, in accordance with
9 IC 5-3-1-4, publish the notice required in sections 2 and 2.2 of this
10 chapter once each week for three (3) consecutive weeks before the
11 earliest date on which the application for judgment may be made. The
12 expenses of this publication shall be paid out of the county general
13 fund without prior appropriation.
14 (b) At least twenty-one (21) days before the application for
15 judgment is made, the county auditor shall mail a copy of the notice
16 required by sections 2 and 2.2 of this chapter by certified mail, return

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1 receipt requested, to any mortgagee who annually requests, by certified
2 mail, a copy of the notice. However, the failure of the county auditor to
3 mail this notice or its nondelivery does not affect the validity of the
4 judgment and order.

5 (c) The notices mailed under this section and the advertisement
6 published under section 4(b) of this chapter are considered sufficient
7 notice of the intended application for judgment and of the sale of real
8 property under the order of the court.

9 **(d) For properties not sold at their initial tax sale, the county**
10 **auditor may omit the descriptions of the tracts or items of real**
11 **property specified in section 2(a)(1) and 2(a)(5) of this chapter for**
12 **those properties when they come up for sale at subsequent tax sales**
13 **if:**

14 (1) the county auditor includes in the notice a statement that
15 descriptions of those tracts or items of real property are
16 available on the county government's Internet web site and
17 the information may be obtained in printed form from the
18 county auditor upon request; and

19 (2) the descriptions of those tracts or items of real property
20 eligible for sale a second or subsequent time are made
21 available on the county government Internet web site and in
22 printed form from the county auditor upon request.



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 450, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill do pass.

(Reference is to SB 450 as introduced.)

HEAD, Chairperson

Committee Vote: Yeas 7, Nays 0.

